

CERTIFICATE

2021

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of

Gypsum Creek Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2021; and (3) the
Amount(s) of 2020 Ad Valorem Tax are within statutory limitations for the 2021 Budget.

			2021 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2021	Page No.	2			
Alloc of MVT, RVT, and 16/20M Vehicles		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase					
Fund	K.S.A.				
General	79-1962	5	1,000	437	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	78,800	70,926	
Cemetery		7	4,500	4,180	
Cemetery Capital Reserve		8			
Special Machinery		6			
Totals	xxxxxx		84,300	75,543	
Budget Summary		9			
Neighborhood Revitalization Rebate			Resolution required?	Vote publication required?	Yes

Final Assessed Valuation:	County Clerk's Use Only
Township	Nov. 1, 2020 Valuation

Assisted by:

Address:

Email:

Attest: 8-25 2020

Hollie O. Meloy
County Clerk

X Jeff Scott, Treasurer

X Paul M. Hall
Trustee

Governing Body



Special Road Election held
First levy in _____ for _____ Mills for _____ years.

RESOLUTION NO. 2020 - 01

A resolution expressing the property taxation policy of the Gypsum Creek Township governing body with respect to financing the annual budget for 2021

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Gypsum Creek Township exceeding the amount levied to finance the 2020 budget of the Gypsum Creek Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Gypsum Creek Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Gypsum Creek Township governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 10th day of July, 2020 by the Gypsum Creek Township governing body, McPherson County, Kansas.

Gypsum Creek Township Governing Body

X Jeff Scott
X Don M. Hall

CERTIFICATE

2021

To the Clerk of McPherson County, State of Kansas
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Gypsum Creek Township
certify that: (1) the hearing mentioned in the attached publication was held;
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Neighborhood Revitalization Rebate			Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Township	
	Nov. 1, 2020 Valuation

Assisted by:

Address: _____

Email: _____

Attest: _____ 2020

County Clerk

Governing Body

Special Road Election held _____ for _____ Mills for _____ years.
First levy in _____.

CPA Legend

Gypsum Creek Township

2021

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020	+ \$ <u>68,335</u>
2. Debt service levy in 2020	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>68,335</u>

2020 Valuation Information for Valuation Adjustments

4. New improvements for 2020:	+ <u>0</u>
5. Increase in personal property for 2020:	
5a. Personal property 2020	+ <u>353,934</u>
5b. Personal property 2019	- <u>575,296</u>
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of property that changed in use during 2020:	+ <u>0</u>
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>0</u>
8. Total estimated valuation July 1, 2020	<u>3,245,048</u>
9. Total valuation less valuation adjustment (8 minus 7)	<u>3,245,048</u>
10. Factor for increase (7 divided by 9)	<u>0.00000</u>
11. Amount of increase (10 times 3)	+ \$ <u>0</u>
12. 2021 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>68,335</u>
13. Debt service levy in this 2021 budget	<u>0</u>
14. 2021 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>68,335</u>
15. Consumer Price Index for all urban consumers for calendar year 2019	<u>0.018</u>
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,230</u>
17. Maximum levy for budget year 2021, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u>69,565</u>

If the 2021 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Gypsum Creek Township
McPherson County

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Tax Levy Amount in 2020 Budget	Allocation for Year 2021				
		MVT	RV	16/20M Veh	Comm Veh	Watercraft
General	144	10	0	1	1	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	64,062	4,683	61	343	368	6
Cemetery	4,129	302	4	22	24	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	68,335	4,995	65	366	393	6

County Treas Motor Vehicle Estimate 4,995

County Treas Recreational Vehicle Estimate 65

County Treas 16/20M Vehicle Estimate 366

County Treas Commercial Vehicle Tax Estimate 393

County Treas Watercraft Tax Estimate 6

MVT Factor 0.07310

RV Factor 0.00095

16/20M Factor 0.00536

Comm Veh Factor 0.00575

Watercraft Factor 0.00009

Gypsum Creek Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
General	Road	909			
General	Cemetery	57			
Sp Machine	Road	15,300	6,100		
	Total	16,266	6,100	0	
	Adjustments*				
	Adjusted Totals	16,266	6,100	0	

***Note:** Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

Gypsum Creek Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	536	2	2
Receipts:			
Ad Valorem Tax	318	141	xxxxxxxxxxxxxxxx
Delinquent Tax	1	0	0
Motor Vehicle Tax		23	10
Recreational Vehicle Tax		1	0
16/20 M Vehicle Tax		2	1
Commercial Vehicle Tax		3	1
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax	1,213	850	558
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,532	1,020	570
Resources Available:	2,068	1,022	572
Expenditures:			
Officers Pay			
Salaries & Wages	580	600	600
Employee Benefits			
Supplies	95	420	400
Equipment			
Buildings Maintenance	425		
Insurance			
Transfer to Road	909		
Transfer to Cemetery	57		
Cash Forward (2021 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	2,066	1,020	1,000
Unencumbered Cash Balance Dec 31	2	2	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	1,306	1,400	1,000
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	1,000
		Tax Required	428
	Delinquent Comp Rate:	2.0%	9
	Amount of 2020 Ad Valorem Tax		437

CPA Summary

Gypsum Creek Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	6,520	0	29
Receipts:			
Ad Valorem Tax	62,935	62,781	xxxxxxxxxxxxxxxx
Delinquent Tax	645	800	
Motor Vehicle Tax	4,825	4,638	4,683
Recreational Vehicle Tax	61	8	61
16/20M Vehicle Tax	376	338	343
Commercial Vehicle Tax	366	448	368
Watercraft Tax		16	6
Special Highway/Gasoline Tax	3,769	3,700	3,775
From General	909		
From Machine Fund	15,300	6,100	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	89,186	78,829	9,236
Resources Available:	95,706	78,829	9,265
Expenditures:			
Salaries & Wages	18,321	16,500	16,500
Employee Benefits	1,284	1,500	1,500
Road Maintenance	24,870	15,000	15,000
Road Materials	46,917	35,000	35,000
Equipment		6,000	6,000
Insurance	4,314	4,800	4,800
Cash Forward (2021 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	95,706	78,800	78,800
Unencumbered Cash Balance Dec 31	0	29	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	73,900	78,800	78,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,800
		Tax Required	69,535
		Delinquent Comp Rate: 2.0%	1,391
		Amount of 2020 Ad Valorem Tax	70,926

See Tab A

Special Machinery

K.S.A. 68-141g	2019 Actual Year
Unencumbered Cash Balance, Jan 1	69,326
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	332
Other	
Resources Available:	69,658
Total Expenditures	15,300
Unencumbered Cash Balance, Dec 31	54,358

CPA Summary

Gypsum Creek Township

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Cemetery	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1	277	0	25
Receipts:			
Ad Valorem Tax	3,574	4,046	XXXXXXXXXXXXXX
Delinquent Tax	40	70	25
Motor Vehicle Tax	310	264	302
Recreational Vehicle Tax	4		4
16/20 M Vehicle Tax	26	19	22
Commercial Vehicle Tax	23	25	24
Watercraft Tax		1	0
From General	57		
Trsf from Sp. Machinery	1,250		
Lot Sales		100	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,284	4,525	377
Resources Available:	5,561	4,525	402
Expenditures:			
Contractual	5,225	3,080	3,080
Commodities	336	120	120
Capital Equipment			
Trsf to Cemetery Reserve		1,300	1,300
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure:			
Total Expenditures	5,561	4,500	4,500
Unencumbered Cash Balance Dec 31	0	25	XXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	4,500	4,500	4,500
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	4,500
		Tax Required	4,098
	Delinquent Comp Rate:	2.0%	82
	Amount of 2020 Ad Valorem Tax		4,180

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
	Amount of 2020 Ad Valorem Tax		0

CPA Summary

NON-BUDGETED FUNDS
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Special Machinery		Cemetery Machine		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1		Cash Balance Jan 1	8,291	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1	8,291
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
		Lot Sales	2,725						
Total Receipts	0	Total Receipts	2,725	Total Receipts	0	Total Receipts	0	Total Receipts	2,725
Resources Available:	0	Resources Available:	11,016	Resources Available:	0	Resources Available:	0	Resources Available:	11,016
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
			0						
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	0	Cash Balance Dec 31	11,016	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	11,016
									11,016

**

**

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Gypsum Creek Township
McPherson County

will meet on August 3, 2020 at 8:00 A.M. at 110 North Memory Trail, Roxbury, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 110 North Memory Trail, Roxbury, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2019		Current Year Estimate 2020		Proposed Budget 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	2,066	0.098	1,020	0.043	1,000	437	0.135
Debt Service							
Library							
Road	95,706	19.371	78,800	18.842	78,800	70,926	21.857
Cemetery	5,561	1.102	4,500	1.215	4,500	4,180	1.288
Non-Budgeted Funds							
Special Machinery	15,300						
Totals	118,633	20.571	84,320	20.100	84,300	75,543	23.280
Less: Transfers	16,266		6,100		0		
Net Expenditure	102,367		78,220		84,300		
Total Tax Levied	67,826		68,335		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,297,353		3,400,033		3,245,048		
Outstanding Indebtedness,							
Jan 1	2018		2019		2020		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

Jeff Scott
Township Treasurer

RESOLUTION NO. 2020 - 01

A resolution expressing the property taxation policy of the Gypsum Creek Township governing body with respect to financing the annual budget for 2021

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2021 budget of the Gypsum Creek Township exceeding the amount levied to finance the 2020 budget of the Gypsum Creek Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2019, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Gypsum Creek Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Gypsum Creek Township governing body that a levy of property taxes in support of the 2021 budget exceeding the amount levied in 2020, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2020 by the Gypsum Creek Township governing body, McPherson County, Kansas.

Gypsum Creek Township Governing Body
